BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.22618 of 2023
and
W.M.P.(MD).Nos. 18858 and 18860 of 2023

State Bank of India,
Thirumangalam Branch,
Door No.103, Madurai Road,
Thirumangalam, Madurai District.
Represented by
The Chief Manager/Authorised Officer.
... Petitioner

Vs.

The Thirumangalam Municipality,
Thirumangalam,
Madurai District,
Represented by its Commissioner. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records related to the impugned property tax demand notice of the respondent, viz., Thirumangalam Municipality dated 08/09/2023 in reference to property tax assessment number 117/016/900862 and quash the same and consequently direct the respondents to determine the property tax for the bank premises at

Door No.103, Madurai Road, Thirumangalam, Madurai District in a lawful manner after affording due and reasonable opportunity to the petitioner bank and not to initiate any coercive action for alleged non-payment of property tax.

For Petitioner	:	Mr.N.Dilip Kumar
For Respondents	:	Mr.V.Austin

ORDER

This Writ Petition is filed for Writ of Certiorarified Mandamus, to quash the impugned demand notice dated 08.09.2023 and consequently, direct the respondent to determine the property tax for the bank premises at Door No.103, Madurai Road, Thirumangalam, Madurai District in a lawful manner after affording due and reasonable opportunity to the petitioner bank and not to initiate any coercive action for alleged non-payment of property tax.

2. Heard the learned Counsels appearing for either side. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. The petitioner is directed to pay Rs.5,00,000/- (Rupees Five Lakh only) to the respondent. The petitioner shall pay the said amount within a period of one week (1) from the date of receipt of a copy of this order.

4. It is submitted that the respondent had threatened and disconnected the water supply. If the property tax is not paid, the respondent is empowered to initiate proceeding under the Act to collect the same, but the Act has not granted any power to disconnect water supply or drainage supply. Therefore the act of the respondent is illegal, hence the respondent is directed to restore the water supply forthwith.

5. As far as the issue of assessment of property tax is concerned, first the respondent is directed to give the calculation sheet to the petitioner and on such receipt of the calculation sheet the petitioner shall submit an objection. On receipt of the said objection, the respondent shall fix the date for enquiry and grant an opportunity of personal hearing. Based on the outcome of the personal hearing, the rights of the petitioner shall be determined.

6. The learned Counsel appearing for the respondent is directed to communicate the above directions to the respondent immediately.

7. With these observations and directions, the impugned order is quashed and the Writ Petition is allowed in above terms. No costs. Consequently, connected miscellaneous petitions are closed.

14.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No

Sml

Note: Issue order copy on 15.09.2023.

S.SRIMATHY, J.

Sml

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14.09.2023